



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
January 2018**

Monthly Report on Municipal Court and Revenue Filings

January 2018

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Eric R. Greitens, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, towns, and villages required to file a financial report, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, an addendum under Section 479.359, RSMo, and 15 CSR 40-3.170 and a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. No cities, towns, or villages had a fiscal year end of July 31, 2017; therefore, no financial reports, addendums, or certifications were due by January 31, 2018.

Section 105.145, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue if any city, town, or village fails to timely submit a copy of its annual financial report. Additionally, Section 479.362, RSMo, provides that the SAO notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. Because of different filing requirements, a separate report is issued for all other political subdivisions required to file a financial report.

This report includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in January 2018, after their filing deadline. The filing status for these 71 cities, 1 town, and 12 villages is presented in summary on page 4 and by individual entity in Appendixes A to D.

Nicole R. Galloway, CPA
State Auditor

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Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 105.145, RSMo, effective August 28, 2017, requires the State Auditor to notify the Department of Revenue if any political subdivision fails to timely submit a copy of its annual financial report. Any political subdivision that fails to timely submit the annual financial report shall be subject to a fine of \$500 per day upon notice by the Department of Revenue, except transportation development districts with a gross revenues less than \$5,000 in the fiscal year of the annual financial report.

Section 479.359.1, RSMo, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3, RSMo, provides that all entities operating a municipal court file an addendum to the annual financial report containing items listed in 15 CSR 40-3.170, which also provides the procedures to file an addendum. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. On May 15, 2017, the Missouri Supreme Court issued a decision reversing the trial court judgment.

Section 479.360, RSMo, requires every county, city, town, and village that operates a municipal court to file, with its annual financial report, a certification of substantial compliance with 10 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

Section 479.362, RSMo, requires that the SAO notify the Department of Revenue whether counties, cities, towns, or villages have timely filed their addendums under Section 479.359 and certificates of substantial compliance under Section 479.360, RSMo. Section 479.368, RSMo, provides penalties for counties, cities, towns, and villages that fail to file, including loss of revenue and mandatory ballot measure to dissolve the political subdivision.

No cities, towns, or villages had a fiscal year end of July 31, 2017; therefore, no financial reports, addendums, or certifications were due by January 31, 2018.



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This report includes the filing status for 71 cities, 1 town, and 12 villages that filed at least one of the items (financial report, addendum, or certification) in January 2018, after their filing deadline. Of these entities, 70 filed an annual financial report, 12 filed an addendum, and 14 filed a certification.

Appendix A
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due March 31, 2017
Filed in January 2018

Fiscal Year Ended September 30, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum*	Filed Certification
St. Louis	City of Cool Valley	Yes	January 8, 2018	-	**
Total Filed		1		0	0

* On March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO took no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2017.

Appendix B
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2017
Filed in January 2018

Fiscal Year Ended December 31, 2016

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
New Madrid	City of New Madrid	***	September 12, 2017	No	Yes
St. Charles	Village of Josephville	Yes	January 24, 2018	n/a	n/a
St. Louis	Village of Mackenzie	**	April 24, 2017	No	Yes
Total Filed		1		0	2

** Filed by June 30, 2017.

*** Filed after June 30, 2017, but before January 2018.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix C
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due September 30, 2017
Filed in January 2018

Fiscal Year Ended March 31, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Boone	City of Centralia	**	September 19, 2017	Yes	n/a
Total Filed		0		1	0

** Filed by September 30, 2017.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2017
Filed in January 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Bates	City of Adrian	Yes	January 30, 2018	**	**
Bollinger	City of Marble Hill	Yes	January 30, 2018	n/a	n/a
Boone	City of Rocheport	Yes	January 25, 2018	n/a	n/a
	Town of Huntsdale	Yes	January 20, 2018	n/a	n/a
Buchanan	City of St. Joseph	Yes	January 19, 2018	**	No
Butler	City of Fisk	Yes	January 23, 2018	n/a	n/a
Caldwell	City of Hamilton	Yes	January 4, 2018	Yes	n/a
Camden	City of Linn Creek	Yes	January 5, 2018	Yes	No
Carter	City of Ellsinore	Yes	January 26, 2018	n/a	n/a
Cass	City of Archie	Yes	January 22, 2018	n/a	n/a
	City of Garden City	Yes	January 24, 2018	No	No
	Village of Loch Lloyd	Yes	January 6, 2018	n/a	n/a
Chariton	City of Salisbury	Yes	January 30, 2018	**	n/a
Clark	City of Wayland	Yes	January 22, 2018	n/a	n/a
Clay	Village of Birmingham	Yes	January 19, 2018	n/a	n/a
Clinton	City of Gower	Yes	January 19, 2018	No	No
	City of Lathrop	Yes	January 5, 2018	**	**
	City of Plattsburg	No		Yes	Yes
Cole	City of Taos	Yes	January 29, 2018	n/a	n/a
Crawford	City of Cuba	**	December 29, 2017	Yes	Yes
Dallas	City of Urbana	**	December 27, 2017	Yes	No
Daviess	Village of Altamont	Yes	January 29, 2018	n/a	n/a
De Kalb	City of Maysville	Yes	January 22, 2018	n/a	n/a
	Village of Weatherby	Yes	January 8, 2018	n/a	n/a
Dent	City of Salem	Yes	January 1, 2018	n/a	n/a
Dunklin	City of Campbell	Yes	January 20, 2018	No	No
	City of Clarkton	Yes	January 22, 2018	No	No
	City of Kennett	Yes	January 23, 2018	No	Yes
Gasconade	City of Rosebud	Yes	January 22, 2018	No	No
Gentry	City of Albany	Yes	January 22, 2018	n/a	n/a
Greene	City of Ash Grove	**	October 17, 2017	Yes	Yes
Holt	City of Craig	Yes	January 22, 2018	n/a	n/a
Howard	City of New Franklin	Yes	January 16, 2018	n/a	n/a
Howell	City of Mountain View	Yes	January 17, 2018	No	No
Iron	City of Viburnum	Yes	January 24, 2018	No	No
Jackson	City of Lake Tapawingo	Yes	January 19, 2018	No	No
Jasper	City of Waco	Yes	January 26, 2018	n/a	n/a
Lewis	City of Ewing	Yes	January 23, 2018	n/a	n/a
Macon	City of La Plata	Yes	January 19, 2018	n/a	n/a
Montgomery	City of Middletown	Yes	January 24, 2018	n/a	n/a
	City of Montgomery	**	December 1, 2017	No	Yes
Morgan	City of Stover	Yes	January 19, 2018	No	n/a
Newton	City of Granby	No		No	Yes
	Village of Stella	Yes	January 23, 2018	n/a	n/a
Nodaway	City of Burlington Junction	Yes	January 5, 2018	n/a	n/a
Nodaway	City of Elmo	Yes	January 20, 2018	n/a	n/a
	City of Skidmore	Yes	January 23, 2018	n/a	n/a

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2017
Filed in January 2018

Fiscal Year Ended June 30, 2017

County	Reporting Entity	Filed Annual Financial Report	Date Financial Report Filed	Filed Addendum	Filed Certification
Oregon	City of Thayer	Yes	January 12, 2018	No	No
Osage	City of Meta	Yes	January 9, 2018	n/a	n/a
Ozark	Village of Bakersfield	Yes	January 28, 2018	n/a	n/a
Pemiscot	City of Steele	Yes	January 17, 2018	**	**
Perry	City of Altenburg	Yes	January 23, 2018	n/a	n/a
Pettis	City of Smithton	Yes	January 17, 2018	n/a	n/a
Pike	City of Frankford	**	December 15, 2017	Yes	Yes
Platte	City of Northmoor	Yes	January 24, 2018	Yes	Yes
	City of Riverside	**	December 13, 2017	Yes	Yes
Polk	City of Morrisville	Yes	January 20, 2018	n/a	n/a
Pulaski	City of Crocker	Yes	January 19, 2018	No	**
	City of Richland	Yes	January 22, 2018	**	**
Putnam	Village of Livonia	Yes	January 30, 2018	n/a	n/a
Ralls	City of New London	Yes	January 30, 2018	n/a	n/a
Ray	Village of Elmira	Yes	January 29, 2018	n/a	n/a
Reynolds	City of Ellington	Yes	January 29, 2018	n/a	n/a
Ripley	City of Doniphan	Yes	January 3, 2018	n/a	n/a
Saline	City of Nelson	Yes	January 22, 2018	n/a	n/a
Scott	City of Benton	Yes	January 24, 2018	n/a	n/a
	City of Scott City	No		No	Yes
	City of Sikeston	Yes	January 23, 2018	**	**
	Village of Blodgett	Yes	January 16, 2018	n/a	n/a
	Village of Lambert	Yes	January 23, 2018	n/a	n/a
Shelby	City of Shelbyna	No		Yes	n/a
St. Clair	City of Lowry City	Yes	January 29, 2018	n/a	n/a
St. Francois	City of Bismarck	Yes	January 23, 2018	No	No
St. Louis	City of Country Club Hills	Yes	January 18, 2018	n/a	n/a
	City of Velda City	No		No	Yes
	City of Winchester	Yes	January 22, 2018	**	**
Stone	City of Crane	Yes	January 23, 2018	Yes	Yes
Texas	City of Summersville	Yes	January 19, 2018	**	No
Webster	City of Seymour	Yes	January 22, 2018	**	n/a
Total Filed		68		11	12

** Filed by December 31, 2017.

n/a Entities that do not operate a municipal division are not required to file an addendum and entities without a municipal judge are not required to file a certification.